

GOVERNMENT  **SIKKIM** **GAZETTE**

EXTRAORDINARY
PUBLISHED BY AUTHORITY

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 13/2019- State Tax (Rate)

Date: 31st July 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure, No.12/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)

'(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or

Explanation.- For the purposes of this entry, "Electrically operated vehicle" means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.'

2. This notification shall come into force with effect from the 1st of August, 2019.

**Manoj Rai
Additional Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.**